IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 6TH NOVEMBER 2006 / 15TH KARTHIKA 1928

ST.Rev..No. 91 of 2005()

TA.109/2004 of S.T.A.T.ADDL.BENCH,ERNAKULAM
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REVISION PETITIONER/APPELLANT/ASSESSEE:

M/S.UNITED EXPORTS,
COPRA BAZAR, KOZHIKODE.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ

RESPONDENT/RESPONDENT/REVENUE:

THE STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SPL.GOVERNMENT PLEADER SRI. GEORGEKUTTY MATHEW.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 06/11/2006,THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.REV. No.91 OF 2005

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Dated this the 6th day of November, 2006.

JUDGMENT

Ramachandran Nair, J.

The question raised is against disallowance of exemption on sale of Copra by the petitioner to a dealer in Trivandrum confirmed by the Tribunal. It is admitted that Form No.25 obtained from the purchaser and produced for claiming exemption was not a departmental issued one. The Tribunal disallowed exemption because Form No.25 filed was invalid. Since Form No.25 is mandatory under Rule 32(14) of the KGST Rules, the Tribunal rightly disallowed exemption. We do not find any ground to interfere with the order of the Tribunal. The challenge against interest also is not tenable because Section 23(3A) of the KGST Act provides for interest if the exemption claimed is not proved.

Sales Tax Revision is accordingly dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

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